

CHAPTER 1129

SALES TAX EXEMPTION FOR AGRICULTURAL DIESEL FUEL TRAILERS OR SEED TENDERS

H.F. 2446

AN ACT exempting from the sales tax the sales price of a diesel fuel trailer or seed tender used primarily in agricultural production.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 423.3, subsection 8, Code 2014, is amended by adding the following new paragraph:

NEW PARAGRAPH. *d.* (1) For purposes of this subsection, the following items are exempt under paragraph “a” when used primarily in agricultural production:

- (a) A diesel fuel trailer, regardless of the vehicle to which it is to be attached.
- (b) A seed tender, regardless of the vehicle to which it is to be attached.

(2) For purposes of this paragraph:

(a) “*Fuel trailer*” means a trailer that holds dyed diesel fuel or diesel exhaust fluid and that is used to transport such fuel or fluid to a self-propelled implement of husbandry.

(b) “*Seed tender*” means a trailer that holds seed and that is used to transport seed to an implement of husbandry and load seed into an implement of husbandry.

Approved May 30, 2014